--- 1/11th Pound - “Imperial Tobacco”, Granby ---

When the 1st Wartime Budget of September 1939 increased the *excise duty* on manufactured tobacco from 20¢ to 25¢ per pound, the companies reduced their package sizes and “Imperial Tobacco,” Granby, overprinted RN-22 - the 2/21st pound stamp - with a 6 mm. Gothic 1/11 in a ‘one-time’ operation as **RN-44**.

RN-44 - 1/11 on 2/21st pound, perf 11, overprinted by “Imperial Tobacco”, Granby in October 1939

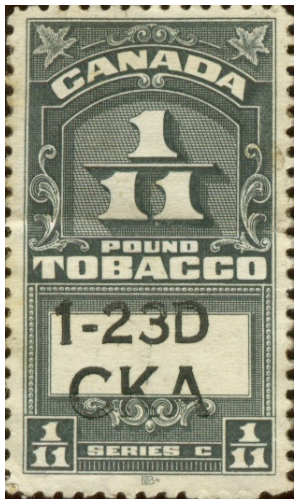
[RN-44]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	**AJD**	---	---

At the same time RN-22 was overprinted by BABN with 6 mm. dark blue Roman figures as **RN-52**.

RN-52 - **1/11** on 2/21st pound, perf 11, coded **1-23D / BJD** by “Imperial Tobacco”, Granby, in November 1939

[RN-52]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1939	---	---	---	---	---	---	---	---	---	**AJD**	**BJD**	---
1940	**AKA**	**BKA**	---	---	---	---	---	---	---	---	---	---

By March 1940 BABN had the definitive 1/11th pound **RN-20** ready for circulation. The hidden letters on the stamp are (H-Y).



RN-20 - 1/11th pound, perf 11, coded **1-23D / CKA** by "Imperial Tobacco", Granby in March 1940

[RN-20]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1940	---	---	**CKA**	**AKB**	**BKB**	---	---	---	---	---	---	---

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When the Budget of June 1940 increased the *excise duty* on manufactured tobacco from 25¢ to 35¢ per pound, production of the 1/11th pound package apparently ceased.

For general distribution under the 1942 Budget BABN, hoping in vain for some company interest, surcharged their remaining sheets of **RN-20** with a three line 6 and 3 mm red Gothic **2c. / EXCISE / TAX** as **RN-137**. There was no corresponding surcharge from "Imperial Tobacco" as, with the added taxes, the size was not economically viable.

RN-137 - RN-20 overprinted **2c. / EXCISE / TAX** by BABN for the June 1942 Budget

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When the Budget of March 1943 doubled the *excise tax* from 1¢ to 2¢ per ounce (or fraction thereof) BABN, still hoping, re-surcharged their unused copies of **RN-137** with a dark blue 7 mm. Gothic **4c.** killer as **RN-198**. The collection only contains only a single *late-use* copy cancelled by "Imperial Tobacco", Granby, in June 1946.

RN-198 - RN-137 re-surcharged **4c.**by BABN for the March 1943 Budget,
coded **1-23D / CTB** by "Imperial Tobacco", Granby, in June 1946

Under the Budget of March 1943 BABN surcharged the 1/11th pound RN-20 with their usual three line red Gothic **4c. / EXCISE / TAX** as **RN-211**.

RN-211 - RN-20 surcharged **4c. / EXCISE / TAX** by BABN for the March 1943 Budget,
coded **1-23D / COD** by "Imperial Tobacco", Granby, in December 1943

[RN-211]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1943	---	---	---	---	---	---	---	---	---	---	---	**COD**
1944	---	**BPA**	**CPA**	**APB**	**BPB**	**CPB**	**APC**	**BPC**	**CPC**	**APD**	**BPD**	---
1945	**ASA**	---	---	**ASB**	**BSB**	---	---	**BSC**	---	---	**BSD**	---
1946	**ATA**	**BTA**	---	---	---	---	---	---	---	**ATD**	---	---
1947	---	---	---	**AVB**	---	**CVB**	**AVC**	---	---	---	---	---

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In 1947 legislation abolished the necessity of printing the *excise tax* on tobacco stamps, and use of the un-surcharged RN-20 resumed. Having suffered through the use of **BAD** in November 1948, the company brass could not stomach using **CAD** for December, and changed the code to **DAD**.

RN-20 - 1/11th pound, perf 11, coded **1-23D / COD** by "Imperial Tobacco", Granby, in July 1947

[RN-20]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1947	---	---	---	---	---	---	**AVC**	**BVC**	**CVC**	**AVD**	**BVD**	---
1948	---	**BAA**	---	**AAB**	**BAB**	---	**AAC**	**BAC**	**CAC**	**AAD**	**BAD**	**DAD**
1949	**ABA**	---	---	---	**BBB**	---	---	**BBC**	---	---	---	**CBD**
1950	**ACA**	**BCA**	**CCA**	**ACB**	---	**CCB**	**ACC**	**BCC**	**CCC**	---	**BCD**	---
1951	**ADA**	**BDA**	---	---	---	---	---	---	---	---	---	---

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